## Form 104X Instructions

## See Form On Page 2

Use Form 104X, Amended Colorado Income Tax Return, to correct the individual income tax return you already filed for the specific tax year. Please refer to the 104 Booklet for line-by-line instructions and details about specific additions, subtractions, and tax credits.

After completing the Amended Colorado Income Tax Return, file it with a computer, smartphone, or tablet using our free and secure Revenue Online service at www.Colorado.gov/RevenueOnline

By filing your return electronically, you significantly reduce the chance of errors. If you cannot file electronically for any reason, mail the following form as instructed.

# Complete the return with the corrected amounts, as amended.

#### **Attachments**

Be sure to refer to the 104 Booklet to see which attachments are required for your tax situation. You must attach all required documentation to this return - even if you attached it to your original return. All attachments and certifications must be included with the amended return even if there is no change to that credit or tax attribute. Partyear residents and nonresidents must attach the corrected Form 104PN. If this amended return is the result of an adjustment made by the Internal Revenue Service, attach a copy of the federal revenue agent's report with supporting schedules. To expedite your refund, submit a copy of the federal record of account to support any changes to federal taxable income (such as a mutual fund, brokerage firm or credit union) in the United States.

#### **Amount Owed**

Compute the amount owed to the state on lines 34 through 40 of the amended return. Any decrease in the amount of the overpayment (line 34) or increase in the amount owed (line 35) will indicate that an amount is owed with the amended return. If you have any unpaid balance from your original return, the amount calculated on line 40 will be added to your delinquency. Or, if a refund was issued with the original return, you may receive an assessment that requires repayment of your refund to the state.

#### **Refund Amount**

Compute the amount of refund credit available on lines 41 through 45 of the amended return. Any increase in the amount of the overpayment (line 41) or decrease in the amount owed (line 42) will indicate that an overpayment is available on the amended return. The overpayment can be credited to estimated tax (line 44) for the following tax period, or can be requested as a refund (line 45). If you previously paid additional tax with your original return, the full refund amount shall consider this. Or, if you received a higher refund amount on your original return, you may in fact now owe the state.

#### **Direct Deposit**

Complete the direct deposit information if you want your refund deposited directly into your account at a United States bank or other financial institution.

#### **Deceased Taxpayer**

If the taxpayer died since the original return was filed and you are requesting a refund, submit a copy of DR 0102 — Claim for Refund Due Deceased Taxpayer and a copy of the death certificate. Check the deceased box after the decedent's name.

#### **Federal Net Operating Loss**

A federal net operating loss carried back to a tax year beginning on or after January 1, 1987, or carried forward will be allowed for Colorado income tax purposes. A nonresident or a part-year resident may carry back or forward that portion of his federal net operating loss that is from Colorado sources or which relates to the Colorado portion of the year.

#### **Statute of Limitations**

The statute of limitations for filing a Colorado claim for refund is generally four years from the original due date of the return or three years from the date of last payment of tax for the year involved, whichever is later. The statute of limitations for claiming a refund that is the result of a net operating loss carry-back or an investment tax credit carry-back is four years from the due date of the return for the year in which the loss or credit originated. See FYI General 18.

#### **Protective Claims**

If this amended return is being filed to keep the statute of limitations open pending the outcome of a court case or tax determination in another state that affects your Colorado return, check the protective claim box under reason for filing corrected return.

#### Change in Filing Status

If the amended return is being filed to change the filing status from single or married separate to joint, the taxpayer that filed the single return must be listed first on the amended return. If both taxpayers have filed single, then either taxpayer can be listed first and the explanation must specify that one of the original returns was filed under a different primary Social Security number (SSN).

If the amended return is being filed to change the filing status from joint to single or married separate, the taxpayer whose SSN was listed first on the joint return should include all applicable tax data in their amended return. The taxpayer whose SSN was listed second on the joint return must have an explanation that specifies the original return was filed under a different primary SSN.

Interest rates on additional amounts due are as follows:

January 1 through December 31, 2013.

Tax due paid without billing, or paid within 30 days of billing: 3%.

Tax due paid after 30 days of billing: 6%

File this return and pay electronically at www.Colorado.gov/RevenueOnline, or if you cannot, mail and make checks payable to:

Colorado Department of Revenue Denver CO 80261-0005

DR 0104X (10/01/13)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0005

(0015)

2013

# Form 104X Amended Colorado Individual Income Tax Return



<ul> <li>Reason for amended return</li> </ul>	n (mark one)								
Investment credit ca	From tax yea	ar ending		Other, at	tach ex	olanatio	n		
Federal net operatin	From tax yea	ar ending		Changin	g filing s	status			
Federal net capital lo	From tax yea	ar ending		Changin	g reside	ncy stat	tus		
Protective claim, atta	ach explanation		'						
Last Name First Name			Middle Initial	Dec	ceased Yes	Date of (MM/DD/		SSN	
Spouse's Last Name, if joint	me, if joint First Name		Middle Initial	Dec	ceased	Date of (MM/DD/		SSN	
Mailing Address							Telephor	ne Number	
City			State	Zip		Foreigr	Country	(if applicable)	
			I					As Amended	
Enter Federal Taxable     or 1040X line 5	Income from 1040E	Z line 6, 104	4A line 27, 1	040 li	ne 43	• 1			00
Additions									
<ul> <li>2. State Addback, enter the state income tax deduction from your federal form 1040 schedule A, line 5 (see instructions)</li> <li>2</li> </ul>							00		
3. Other additions, explain (see instructions)                3						00			
4. Subtotal, add lines 1 through 3						00			
<b>Subtractions 5.</b> State Income Tax Refu	nd from federal inc	ome tay form	n: enter \$0 f	ilina 1	040E7				
or 1040A; 1040 line 10			i. enter po i	illing i	U40EZ	• 5			00
6. U.S. Government Interest						00			
7. Primary Taxpayer Pension/Annuity Income Deceased SSN:  • 7					00				
8. Spouse Pension/Annuity Income Deceased SSN:  • 8						00			
9. Colorado Source Capital Gain; 5-year assets acquired on or after 5/9/1994  • 9							00		
10. Tuition Program Contri	butions (see instruc		tal Contribution	1					
Owner's Name	• Owner's	SSN:				• 10			00



		Total Contributions		
11.	Qualifying Charitable Contribution	\$	• 11	00
40	• Outlified December land			
l .	. Qualified Reservation Income			00
13.	<ol> <li>PERA/DPSRS Subtractions, for PERA contributions made in 1984-1986 or DPSRS contributions made in 1986.</li> </ol>			00
			• 13	
14.	Railroad Benefit Subtraction, tier I or II o	nly	• 14	00
15	Wildfire Mitigation Measures Subtraction		• 15	00
13.	Whalle Willigation Measures Subtraction	Explain	• 15	00
16.	Other Subtractions (see instructions)	'	• 16	00
17.	Subtotal, add lines 5 through 16		17	00
18.	Colorado Taxable Income, line 4 minus I	ine 17	• 18	00
	, Prepayments and Credits: see			\\\\\\
				<u></u>
19.	Colorado Tax from tax table or 104PN lin	ne 36 (attach 104PN, if applicable)	• 19	00
20	Alternative Minimum Tax from Form 104	AMT	• 20	00
	Table 1 and		- 20	00
21.	Recapture of prior year credits		• 21	00
22	Cubtatal add lines 40 through 24		22	
l .	Subtotal, add lines 19 through 21  Nonrefundable Credits from 104CR line	39 cannot exceed the sum	22	00
25.	of lines 19 and 20	33, cannot exceed the sum	• 23	00
24.	Total Enterprise Zone credits used – as	calculated, or form DR 1366 line 70	• 24	00
25	Net Tax, subtract lines 23 and 24 from lin	ne 22	25	00
		e Tax Withheld from W-2s and 1099s.	23	00
Stap	ic vv-23 and 10003 nere.	y if line 26 is greater than \$0	• 26	00
		<del>-</del>		
	Prior-year Estimated Tax Carryforward		• 27	00
28.	<ol><li>Estimated Tax Payments, enter the sum of the quarterly payments remitted for this tax year</li></ol>		• 28	00
	tillo tax your			00
29.	Extension Payment remitted with form 1	58-I	• 29	00
30.	Other Prepayments: • 104BEP	•	• 30	00
31.	Innovative Motor Vehicle Credit from line	e 36 form DR 0617	• 31	00
32	Refundable Credits from 104CR line 9		• 32	
3Z.	Trefutiuable Cleuits Hottl 104CR III18 9		• 32	00
33.	Subtotal, add lines 26 through 32		33	00
	Federal Adjusted Gross Income from yo	ur federal income tax form: 1040EZ		
	line 4; 1040A line 21; 1040 line 37		• 34	00
	u want the Department of Revenue to compute lines 30 through 45 blank. If you want to con-			
ıcav	e lines 30 through 45 blank. If you want to cor	npute the return of balance due yoursell, co	minue w	iui iiile 30.
35.	Overpayment, if line 33 is greater than 2	5 then subtract line 25 from line 33	• 35	00
36.	Enter the overpayment from your original	ll return or as previously adjusted	• 36	00



37.	7. If line 25 is larger than line 33, enter the amount owed • 37					00
38.	8. Enter the amount owed from your original return or as previously adjusted • 38					00
Co	mpute the Amount Owed					
	inpate the Amount of Wor	1				$\top$
39.	Line 36 minus line 35, but not less then zero					00
40.	Line 37 minus line 38, but not less than zero		40			00
41.	Additional tax due, total of lines 39 and 40	•	41			00
42.	Interest due on additional tax	•	42			00
43.	Penalty due	•	43			00
44.	Estimated tax penalty due	•	44			00
	Payment due with this return, add lines 41 through 44	45			00	
	tate may convert your check to a one time electronic banking transaction. Your bank account will not be returned. If your check is rejected due to insufficient or uncollected funds, the De					
electr	onically. online at www.Colorado.gov/RevenueOnline	,	-,	,	,	
	strongly recommend that you file using Revenue Online. If yorado Department of Revenue, Denver, CO 80261-0005	ou cannot efile, you may	mail it to:			
_	mpute the Refund					
						T
46.	Line 35 minus line 36, but not less than zero	•	46			00
47.	Line 38 minus line 37, but not less than zero	•	47			00
48.	Overpayment, total of lines 46 and 47		48			00
49.	Amount you want credited to 2014 estimated tax.	•	49			00
50	Refund claimed with this return, line 48 minus line 49	50				
	using Revenue Online and enter Direct Deposit informa			o timal		00
1 110	using Nevenue Online and enter Direct Deposit informa	ation to get your returns	iii iiaii tii	e tillie:		
	Direct Routing Number	Type: Check	ing	Savings		
	Deposit Account Number					
Sice	n your return					
_		ladas and baliof this rate.				
Your	ler penalties of perjury, I declare that to the best of my know Signature	leage and belief, this retu	Date (MM		and comple	не.
	Olgitaturo		Bate (IVIIVI	rbbrii)		
Spoi	use's Signature. If joint return, <b>both</b> must sign		Date (мм	/DD/YY)		
-   -	,			,		
Paid	Preparer's Last Name First Name				Middle Initial	Г
			1			
Paid	Preparer's Address		Phone ( )	Number		
City				State	Zip	